

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2765

REVIEW REPORT
OF
WESTVILLE CORRECTIONAL FACILITY
STATE OF INDIANA
January 1, 2000 to June 30, 2006



FILED
09/13/2006

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AGENCY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Commissioner, Department of Correction	Ed Cohn Evelyn Ridley-Turner J. David Donahue	01-13-97 to 01-31-01 02-01-01 to 01-09-05 01-10-05 to 01-11-09
Westville Transition Facility Superintendent	Janice Resig	01-01-00 to 06-30-02
Maximum Control Facility Superintendent	Dan Mc Bride	01-01-00 to 12-31-06
Westville Correctional Facility Superintendent	Herb Newkirk Ed Buss Bruce Jordan Andrew Pazera (Interim) William K. Wilson	01-01-00 to 03-10-02 05-12-02 to 08-14-05 08-15-05 to 10-21-05 10-22-02 to 01-14-06 01-15-06 to 12-31-06
Business Administrator	Donald Parkes	01-01-00 to 12-31-06



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STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2765

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE WESTVILLE CORRECTIONAL FACILITY

We have reviewed the receipts, disbursements, and assets of the Westville Correctional Facility for the period of January 1, 2000 to June 30, 2006. Westville Correctional Facility's management is responsible for the receipts, disbursements, and assets.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on the receipts, disbursements, and assets. Accordingly, we do not express such an opinion.

Financial transactions of this office are included in the scope of our audits of the State of Indiana as reflected in the Indiana Comprehensive Annual Financial Reports.

Based on our review, nothing came to our attention that caused us to believe that the receipts, disbursements, and assets of the Westville Correctional Facility are not in all material respects in conformity with the criteria set forth in the Accounting and Uniform Compliance Guidelines Manual for State Agencies, and applicable laws and regulations except as stated in the review comments.

STATE BOARD OF ACCOUNTS

August 15, 2006

WESTVILLE CORRECTIONAL FACILITY
REVIEW COMMENTS
June 30, 2006

CONSOLIDATION OF FACILITIES

The Westville Correctional Center had three separate facilities, each accounting for their own funds. This included the Westville Correctional Facility, Maximum Control Complex, and the Westville Transitional Facility. The Westville Transitional Facility was closed on June 30, 2002. The Westville Correctional Facility had consolidated with the Maximum Control Complex as of July 2005. The Westville Correctional Facility had combined the various facility funds. At the end of the fiscal year 2006, there was only one miscellaneous fund, one recreation/commissary fund and one trust fund.

LATE FEES AND FINANCE CHARGES

Late fees and finance charges of \$33.01 were paid on a Meijer Credit Card in March of 2006. The credit card is no longer used by the facility.

Officials and employees have the duty to pay claims, remit taxes, etc., in a timely fashion. Any penalties, interest or other charges paid by the governmental unit may be the obligation of the responsible official or employee. (The Accounting and Uniform Compliance Guidelines Manual for State Agencies, Chapter 5)

RETENTION OF RECORDS

The Westville Correctional Facility Business Office maintains the records for the prison and the various departments. The following records were not presented for audit:

1. Westville Correctional Center Commissary ledgers for the fiscal year 1999-2000
2. Westville Correctional Center Miscellaneous ledgers for the fiscal years 1999-2003
3. Maximum Control Miscellaneous ledgers for the fiscal years 1999-2002

The Accounting and Uniform Compliance Guidelines Manual for State Agencies states in part that basic accounting records should be retained until "after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges." (The Accounting and Uniform Compliance Guidelines Manual for State Agencies, Chapter 5)

WESTVILLE CORRECTIONAL FACILITY
EXIT CONFERENCE

The contents of this report were discussed on August 15, 2006, with William K. Wilson, Superintendent; and Donald Parkes, Business Administrator. The official response has been made a part of this report and may be found on page 6.



Mitchell E. Daniels, Jr.
Governor

J. David Donahue
Commissioner

WESTVILLE CORRECTIONAL FACILITY
Post Office Box 473 • Westville, Indiana 46391-0473
Phone: (219) 785-2511

William K. Wilson
Superintendent

OFFICIAL RESPONSE

State Board of Accounts
302 West Washington Street, Room E418
Indianapolis, IN 46204-2765

Greetings:

This is an official response to the findings noted in the agency's audit of the Westville Correctional Facility conducted in the month of August 2006. The results and comments were discussed with the Superintendent and Financial Manager of this facility on August 15, 2006 in an exit interview with the State Board of Accounts Auditors.

LATE AND FINANCE FEES

Late fees and finance charges of \$33.01 was paid on a Meijer Credit Card in March of 2006.

The account was set up for the Culinary Arts program at the facility. The liability was not paid within 30 days consequently Meijer charged the late fee and finance charge. Meijer would not change their decision and the facility was unable to reverse said charges. The facility immediately closed the account.

RETENTION OF RECORDS

The Westville Correctional Facility Business Office maintains the records for the prison and the various facilities. The following records were not presented for the audit.

- 1) Westville Correctional Facility Commissary ledgers for FY 1999-2000.
- 2) Westville Correctional Facility Miscellaneous ledgers for FY 1999-2003.
- 3) Maximum Control Miscellaneous ledgers for FY 1999-2002.

A hot water pipe on the floor above burst and saturated the said records. All attempts to salvage the records were made but the boxes, now 4 inches tall, soaked, growing mold and mildew, were disposed of. The facility corrected the problem and the records are being stored in an area where this will not occur again.

In summary, we would like to express our gratitude to the field auditors for their efforts and very professional manner.

Sincerely,


Donald J. Parkes
Business Administrator

Cc: William Wilson, Superintendent
file



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Department of Correction • Indiana Government Center- South, Room E334 • 302 W. Washington Street • Indianapolis, Indiana 46204-2738
Phone: (317) 232-5711 • Fax: (317) 232-6798 • Website: www.in.gov/indcorrection/

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